

# CITY OF EAU CLAIRE

## BALANCE SHEET GOVERNMENTAL FUNDS December 31, 2003

	General Fund	Debt Service - General	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>				
Cash and investments	\$ 9,948,432	\$ 4,360,037	\$ 24,256,040	\$ 38,564,509
Receivables				
Taxes	20,437,083	1,265,006	4,888,689	26,590,778
Delinquent personal property taxes	113,930	-	-	113,930
Accounts	1,127,693	7,206	1,543,156	2,678,055
Notes	25,000	-	5,615,106	5,640,106
Special assessments	12,621	6,546,366	54,904	6,613,891
Interest	154,161	-	15,094	169,255
Prepaid items	125,980	-	111,689	237,669
Due from other funds	1,018,722	-	740	1,019,462
Due from other governments	148,173	-	134,406	282,579
Restricted assets - cash and investments	-	-	5,064,970	5,064,970
Due from component unit	36,897	-	-	36,897
Advances to other funds	6,621,899	-	-	6,621,899
Advances to component unit	-	-	1,310,000	1,310,000
<b>TOTAL ASSETS</b>	<b>\$ 39,770,591</b>	<b>\$ 12,178,615</b>	<b>\$ 42,994,794</b>	<b>\$ 94,944,000</b>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities				
Accounts payable	\$ 825,819	\$ -	\$ 846,340	\$ 1,672,159
Accrued liabilities	1,334,024	-	209,836	1,543,860
Deposits	344,085	-	165,584	509,669
Due to other governments	25,137	-	18,512	43,649
Due to other funds	-	-	104,390	104,390
Due to component unit	64,688	-	-	64,688
Deferred revenues	21,203,578	7,818,578	11,871,813	40,893,969
Total Liabilities	23,797,331	7,818,578	13,216,475	44,832,384
Fund Balances				
Reserved	6,367,325	4,360,037	12,415,783	23,143,145
Unreserved, designated	6,709,720	-	-	6,709,720
Unreserved, undesignated	2,896,215	-	-	2,896,215
Unreserved, designated reported in nonmajor funds:				
Special revenue funds	-	-	7,350,482	7,350,482
Capital project funds	-	-	10,012,054	10,012,054
Total Fund Balances	15,973,260	4,360,037	29,778,319	50,111,616
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 39,770,591</b>	<b>\$ 12,178,615</b>	<b>\$ 42,994,794</b>	<b>\$ 94,944,000</b>

See accompanying notes to the basic financial statements.